

Submit to County Treasurer of the county in which property is located.

Chapter 82.45 RCW

This form is your receipt when stamped

Chapter 458-61A WAC

by cashier.

	PLEASE TYPE OR PRINT INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED									
REGISTERED OWNER	Name				REGISTERED OWNER	Name				
	Street				NEW REGIST OWNER	Street				
RE	City State Zip Code					City	Sta	te Zip Code		
OF ME	Name				ER	Name				
					OWNE					
LOCATION MOBILE HC	Street	Street								
TO WO	City		State	Zip Code	LEG	City	Sta	te Zip Code		
	PERSONAL PROPERTY PARCEL or ACCOUNT N	NO			P		NT NO.			
	LIST ASSESSED VALUE	E(S):	T		L	IST ASSESSED VA	LUE(S):			
	MAKE	YEAR	1	MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.		
	e of Saleable Sale Price				AFFIDAVIT					
	ise Tax: State					I Certify Under Penalty Of Perjury Under The Laws Of The State Of Washington That The Foregoing Is True And Correct. Signature of Grantor/Agent				
			\$							
Deli	nquent Interest: Star									
	Loc	cal	\$		Name (print)					
Deli	nquent Penalty		\$			Date and Place of Signing:				
	total				Di	ite and I face of	orgning.			
	e Technology Fee				Signature of					
	davit Processing Fee.				Grantee/Agent					
Tota	l Due		\$		Name (print)					
	temption claimed, WA				Date & Place of Signing:					
WAC No. (Sec/Sub) WAC Title					D	iic & Flace of S	gming			
WA	A MINIMUM OF \$									
	TREA	ASURER'S C	ERTIFICATE							
Cou	reby certify that property on the mobile horoughing the year	erty taxes due ne described l	nereon have been pa	id to and	wł ow	If, in selling (or otherwise transferring ownership of) a mobile home which possesses a tax lien, the seller does not inform the buyer (new owner) of such a lien, the seller is guilty of deliberate deception as it applies to Fraud and/or Theft as defined in Title 9 and 9A RCW (RCW				
	Date	Cou	nty Treasurer or De	puty		9.45.060, RCW 9A.56.010 (4d), and RCW 9A.56.020).				

THIS SPACE - TREASURER'S USE ONLY

REV 84 0003 (06/02/06) COUNTY TREASURER



Submit to County Treasurer of the county in which property is located.

Chapter 82.45 RCW

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Chapter 458-61A WAC

by cashier.

	PLEASE TYPE OR PRINT			N TRANSFERRING	TITLE T	O MOBILE HOM	EONLY			
REGISTERED OWNER	INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED Name					Name				
	Street					Street				
RI	City		State	Zip Code	NEW	City	Stat	te Zip Code		
JF 1E	Name				ER	Name				
ION OF HOME					OWNE					
LOCATION MOBILE HO	Street				EGAL	Street				
TO	City		State	Zip Code	LE	City	Stat	te Zip Code		
	PERSONAL PROPERTY PARCEL or ACCOUNT N LIST ASSESSED VALUE				P		VT NOLUE(S):			
	MAKE	YEAR		MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.		
Date of Sale \$ Taxable Sale Price \$ Excise Tax: State \$ Local \$				W		AFFIDAVIT nalty Of Perjury Under The L The Foregoing Is True And C				
Deli	nquent Interest: Stat				Grantor/Agent					
Deli	Loc nquent Penalty		\$ \$_		Name (print)					
Subt	otal		\$ <u> </u>		Date and Place of Signing:					
	e Technology Fee davit Processing Fee.				Signature of					
Tota	l Due		\$		Grantee/Agent Name (print)					
If exemption claimed, WAC number & title: WAC No. (Sec/Sub)					Date & Place of Signing:					
WA	C Title									
	A MINIMUM OF \$	10.00 IS DUE	E IN FEE(S) AND	OR TAX.						
TREASURER'S CERTIFICATE I hereby certify that property taxes due					wł ow ap	If, in selling (or otherwise transferring ownership of) a mobile home which possesses a tax lien, the seller does not inform the buyer (new owner) of such a lien, the seller is guilty of deliberate deception as it applies to Fraud and/or Theft as defined in Title 9 and 9A RCW (RCW 9.45.060, RCW 9A.56.010 (4d), and RCW 9A.56.020).				
	Date	Cou	nty Treasurer or D	eputy						

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REV 84 0003 (06/02/06) COUNTY ASSESSOR



Submit to County Treasurer of the county in which property is located.

Chapter 82.45 RCW

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Chapter 458-61A WAC by cashier.

	PLEASE TYPE OR PRINT			N TRANSFERRING	TITLE T	O MOBILE HOM	EONLY			
REGISTERED OWNER	INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED Name					Name				
	Street					Street				
RI	City		State	Zip Code	NEW	City	Stat	te Zip Code		
JF 1E	Name				ER	Name				
ION OF HOME					OWNE					
LOCATION MOBILE HO	Street				EGAL	Street				
TO	City		State	Zip Code	LE	City	Stat	te Zip Code		
	PERSONAL PROPERTY PARCEL or ACCOUNT N LIST ASSESSED VALUE				P		VT NOLUE(S):			
	MAKE	YEAR		MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.		
Date of Sale \$ Taxable Sale Price \$ Excise Tax: State \$ Local \$				W		AFFIDAVIT nalty Of Perjury Under The L The Foregoing Is True And C				
Deli	nquent Interest: Stat				Grantor/Agent					
Deli	Loc nquent Penalty		\$ \$_		Name (print)					
Subt	otal		\$ <u> </u>		Date and Place of Signing:					
	e Technology Fee davit Processing Fee.				Signature of					
Tota	l Due		\$		Grantee/Agent Name (print)					
If exemption claimed, WAC number & title: WAC No. (Sec/Sub)					Date & Place of Signing:					
WA	C Title									
	A MINIMUM OF \$	10.00 IS DUE	E IN FEE(S) AND	OR TAX.						
TREASURER'S CERTIFICATE I hereby certify that property taxes due					wł ow ap	If, in selling (or otherwise transferring ownership of) a mobile home which possesses a tax lien, the seller does not inform the buyer (new owner) of such a lien, the seller is guilty of deliberate deception as it applies to Fraud and/or Theft as defined in Title 9 and 9A RCW (RCW 9.45.060, RCW 9A.56.010 (4d), and RCW 9A.56.020).				
	Date	Cou	nty Treasurer or D	eputy						

THIS SPACE - TREASURER'S USE ONLY

REV 84 0003 (06/02/06) DEPT. OF REVENUE



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	PLEASE TYPE OR PRINT INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED									
REGISTERED OWNER	Name				REGISTERED OWNER	Name				
	Street					Street				
	City State Zip Code					City	Sta	te Zip Code		
OF ME	Name				OWNER	Name				
LOCATION MOBILE HC	Street				AL	Street				
TO WO	City		State	Zip Code	LEG	City	Sta	te Zip Code		
	PERSONAL PROPERTY PARCEL or ACCOUNT N				P		VT NO.			
	LIST ASSESSED VALUE MAKE	YEAR		MODEL	. L	SIZE	SERIAL NO. or I.D.	REVENUE TAX		
	WAKE	TEAK		WODEL		SIZE	SERIAL NO. 01 I.D.	CODE NO.		
Date of Sale \$ Taxable Sale Price \$ Excise Tax: State \$ Local \$ Delinquent Interest: State \$ Local \$ Delinquent Penalty \$					AFFIDAVIT I Certify Under Penalty Of Perjury Under The Laws Of The State Of Washington That The Foregoing Is True And Correct. Signature of Grantor/Agent Name (print) Date and Place of Signing:					
	otal Technology Fee									
Affic	davit Processing Fee.		\$		Signature of Grantee/Agent					
Total Due						•	igning:			
TREASURER'S CERTIFICATE I hereby certify that property taxes due						nich possesses a vner) of such a l plies to Fraud a	herwise transferring ownersh tax lien, the seller does not in ien, the seller is guilty of deli nd/or Theft as defined in Title A.56.010 (4d), and RCW 9A.:	ofform the buyer (new berate deception as it 9 and 9A RCW (RCW		

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	PLEASE TYPE OR PRINT			TRANSFERRING 7	TITLE T	O MOBILE HOM	IE ONLY			
_	INCOMPLETE AFFIDAVITS WILL NOT BE ACCEPTED Name					Name				
RED R										
REGISTERED OWNER	Street					Street				
RE(City State Zip Code					City	Sta	te Zip Code		
(T) T)	Name				NER	Name				
ON OF HOME										
LOCATION OF MOBILE HOME	Street				EGAL OW	Street				
LOCATI	City		State	Zip Code		City	te Zip Code			
	PERSONAL PROPERTY PARCEL or ACCOUNT N	IO.				EAL PROPERTY	NT NO.			
	LIST ASSESSED VALUE						LUE(S):			
	MAKE	YEAR		MODEL		SIZE	SERIAL NO. or I.D.	REVENUE TAX CODE NO.		
Tax	Date of Sale \$ Taxable Sale Price					AFFIDAVIT I Certify Under Penalty Of Perjury Under The Laws Of The State Of Washington That The Foregoing Is True And Correct. Signature of				
Deli	nquent Interest: Stat		\$ \$		Grantor/Agent					
Deli	nquent Penalty				Name (print)					
Sub	otal		\$		Date and Place of Signing:					
	e Technology Fee davit Processing Fee.				Signature of					
	_				Grantee/Agent					
Total Due					Name (print) Date & Place of Signing:					
WAC Title										
	A MINIMUM OF \$	510.00 IS DUE	E IN FEE(S) AND/C	OR TAX.						
TREASURER'S CERTIFICATE I hereby certify that property taxes due County on the mobile home described hereon have been paid to and including the year					wl ov ap	If, in selling (or otherwise transferring ownership of) a mobile home which possesses a tax lien, the seller does not inform the buyer (new owner) of such a lien, the seller is guilty of deliberate deception as it applies to Fraud and/or Theft as defined in Title 9 and 9A RCW (RCW 9.45.060, RCW 9A.56.010 (4d), and RCW 9A.56.020).				
Date County Treasurer or Deputy						•				

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REV 84 0003 (06/02/06) TAXPAYER

TAX LIABILITY

RCW 82.45.080 subjects the seller of real estate to the payment of the excise tax, and RCW 82.08.050 and 82.12.020 subjects the buyer or user of personal property to the retail sales or use tax. Therefore, if the transfer is subject to the excise tax, it is the liability of the seller and if the transfer is subject to the retail sales or use tax, it is the liability of the purchaser or user.

DEFINITION OF REAL ESTATE

A used mobile home is defined as real estate for purposes of this tax when the following conditions are met:

- 1. The mobile home was previously taxed by: (a) having been sold at retail and the retail sales tax has been paid (Chapter 82.08 RCW), or (b) having been used, and the use tax has been paid (Chapter 82.12.RCW).
- 2. The mobile home has substantially lost its identity as a mobile unit by virtue of: (a) being fixed in location upon land owed or leased by the owner of the mobile home, (b) being placed on a foundation (posts & blocks), and (c) having fixed pipe connections with sewer, water, and other utilities.

TRANSFER SUBJECT TO EXCISE TAX

The transfer of used mobile home will subject to the real estate excise tax (Chapter 82.45 RCW) on the following transactions:

- 1. Transfers between individuals, and there is no requirement that the unit be moved.
- 2. Transfer from individual to dealer (trade-in), and there is no requirement that the unit be moved.
- 3. Transfer from a dealer to individual, and there is no requirement that the unit is to be moved. Dealer may be allowed credit on the excise tax if unit was taken in trade, was not moved, and resale occurred within nine months.

TRANSFER SUBJECT TO THE RETAIL SALES OR USE TAX

The transfer of a new or used mobile home will be subject to the retail sales tax (Chapter 82.08 RCW) or use tax (Chapter 82.12 RCW) on the following transactions:

- 1. Transfers between individuals when as part of the enforceable written agreement the unit is required to be moved.
- 2. Transfers of a mobile home upon which neither the retail sales tax, use tax, nor the real estate excise tax has been paid, whether the unit is to be moved or not.
- 3. All transfers from a dealer's sales lot.

CERTIFICATION OF TAXES PAID

The law requires that a copy of the excise tax affidavit and a copy of a treasurer's certificate, stating that the property taxes have been paid, be used as evidence of payment of the taxes. The Department of Licensing is prohibited from transferring or issuing a certificate of ownership until it has verified that:

- 1. The excise tax on the sale, if due, has been paid, or the sales or use tax, if due, has been paid, and
- 2. Any property taxes, whether real or personnel, which are due on the mobile home have been paid.

LOCAL REAL ESTATE EXCISE TAX

Cities and/or counties are authorized to adopt by ordinance and additional real estate excise tax to be collected and distributed by the county treasurer (Chapter 82.46 RCW).

DUE DATE, INTEREST AND PENALTIES

Tax is due at the time of sale/transfer. If tax is not paid within one month of the date of sale/transfer, interest and penalties will apply. The interest rate is variable and determined per RCW 82.32.050. Delinquent penalties are 5% one month after the due date; 10% two months after the due date; and 20% three months after the due date. (RCW 82.45.100)

- State Technology Fee: A \$5.00 Electronic Technology Fee that is due on all transactions.
- **Affidavit Processing Fee:** A minimum of \$5.00 shall be collected in the form of tax and processing fee. A processing fee is due on all transactions where no tax is due and on all taxable transactions where the tax due is less than \$5.00.

AUDIT

Information you provide on this form is subject to audit by the Department of Revenue. Underpayments of tax will result in the issuance of a tax assessment with interest and penalties. Note: in the event of an audit, it is the taxpayers' responsibility to provide documentation to support the selling price or any exemption claimed. This documentation must be maintained for a minimum of four years from date of sale. (RCW 82.45.100)

For tax assistance, visit http://dor.wa.gov or call (360) 570-3265. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.

REV 84 0003 (06/02/06)